

***What Every Member of the  
Trade Community Should Know About:***

# ***Classification and Marking Requirements for Watches & Clocks***



An Advanced Level  
Informed Compliance Publication of the  
U.S. Customs Service

May 2000

## **NOTICE:**

This publication is intended to provide guidance and information to the trade community. It reflects the Customs Service's position on or interpretation of the applicable laws or regulations as of the date of publication, which is shown on the front cover. It does not in any way replace or supersede those laws or regulations. Only the latest official version of the laws or regulations is authoritative.

### *Publication History*

*First Issued: May 2000*

## **PRINTING NOTE:**

This publication was designed for electronic distribution via the Customs Electronic Bulletin Board and Customs World Wide Web site (<http://www.customs.gov>) and is being distributed in a variety of formats. It was originally set up in Microsoft Word97®. Pagination and margins in downloaded versions may vary depending upon which word processor or printer you use. If you wish to maintain the original settings, you may wish to download the .pdf version, which can then be printed using the freely available Adobe Acrobat Reader®.

## PREFACE

On December 8, 1993, Title VI of the North American Free Trade Agreement Implementation Act (Pub. L. 103-182, 107 Stat. 2057), also known as the Customs Modernization or “Mod” Act, became effective. These provisions amended many sections of the Tariff Act of 1930 and related laws.

Two new concepts that emerge from the Mod Act are “***informed compliance***” and “***shared responsibility***,” which are premised on the idea that in order to maximize voluntary compliance with Customs laws and regulations, the trade community needs to be clearly and completely informed of its legal obligations. Accordingly, the Mod Act imposes a greater obligation on Customs to provide the public with improved information concerning the trade community’s rights and responsibilities under the Customs and related laws. In addition, both the trade and Customs share responsibility for carrying out these requirements. For example, under Section 484 of the Tariff Act as amended (19 U.S.C. §1484), the importer of record is responsible for using reasonable care to enter, classify and determine the value of imported merchandise and to provide any other information necessary to enable Customs to properly assess duties, collect accurate statistics, and determine whether other applicable legal requirements, if any, have been met. The Customs Service is then responsible for fixing the final classification and value of the merchandise. An importer of record’s failure to exercise reasonable care could delay release of the merchandise and, in some cases, could result in the imposition of penalties.

The Office of Regulations and Rulings has been given a major role in meeting Customs informed compliance responsibilities. In order to provide information to the public, Customs has issued a series of informed compliance publications, and videos, on new or revised Customs requirements, regulations or procedures, and a variety of classification and valuation issues.

The Office of Regulations and Rulings has prepared this publication on ***Classification and Marking Requirements for Watches & Clocks*** as part of a series of informed compliance publications advising the public of Customs procedures. We sincerely hope that this material, together with seminars and increased access to Customs rulings, will help the trade community to improve, as smoothly as possible, voluntary compliance with Customs laws.

The material in this publication is provided for general information purposes only. Because many complicated factors can be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or to obtain advice from an expert who specializes in customs matters, for example, a licensed customs broker, attorney or consultant. Reliance solely on the information in this pamphlet may not be considered reasonable care.

Comments and suggestions are welcomed and should be addressed to the Assistant Commissioner at the Office of Regulations and Rulings, U.S. Customs Service, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

Stuart P. Seidel,  
Assistant Commissioner  
Office of Regulations and Rulings

(This page intentionally left blank)

## TABLE OF CONTENTS

INTRODUCTION .....	1
CLASSIFICATION OF WATCHES AND CLOCKS .....	1
Watches .....	1
Clocks .....	2
MARKING .....	2
Section 304 Marking .....	2
Special Marking Requirements .....	4
Methods of Marking .....	6
ADDITIONAL INFORMATION .....	7
The Internet .....	7
Customs Regulations .....	7
Customs Bulletin .....	7
Importing Into the United States .....	8
Video Tapes .....	8
Informed Compliance Publications .....	9
Value Publications .....	11
“Your Comments are Important” .....	12

(This page intentionally left blank)

## INTRODUCTION

When goods are imported into the Customs Territory of the United States (the fifty states, the District of Columbia and Puerto Rico), they are subject to certain formalities involving the U.S. Customs Service. In almost all cases, the goods are required to be “entered,” that is, declared to the Customs Service, and are subject to detention and examination by Customs officers to insure compliance with all laws and regulations enforced or administered by the United States Customs Service. As part of the entry process, goods must be “classified” (determined where in the U.S. tariff system they fall) and their value must be determined. Pursuant to the Customs Modernization Act, it is now the responsibility of the importer of record to use “reasonable care” to “enter,” “classify” and “value” the goods and provide any other information necessary to enable the Customs Service to properly assess duties, collect accurate statistics, and determine whether all other applicable legal requirements are met.

Classifying goods is important not only for duty purposes, but also to determine whether the goods are subject to quotas, restraints, embargoes or other restrictions. The act of classifying goods is complex and requires an importer to be familiar with the *Harmonized Tariff Schedule of the United States* (HTSUS), its 99 chapters, rules of interpretation, and notes. A detailed discussion of the HTSUS may be found in a companion publication entitled, *What Every Member of the Trade Community Should Know about Tariff Classification*. Customs valuation requirements are separately discussed in a companion publication entitled, *What Every Member of the Trade Community Should Know about Customs Value*. Both of these publications are available from the Customs World Wide Web pages on the Internet (see the Additional Information section for information on accessing these sources and obtaining additional Customs Service publications).

## CLASSIFICATION OF WATCHES AND CLOCKS

### Watches

Watches are classified in Chapter 91 of the Harmonized Tariff Schedule of the United States (HTSUS) under headings 9101 and 9102. Heading 9101 covers watches with cases of precious metal or of metal clad with precious metal. Heading 9102 covers watches other than those of heading 9101 (watches with cases which are not of precious metal or of metal clad with precious metal). Headings 9101 and 9102 include wristwatches and other watches.

**Watches** are defined in Additional U.S. Note I (a), HTSUS, as embracing timepieces (including timepieces having special features, such as chronographs, calendar watches and watches designed for use in skin diving) of a kind for wearing or carrying on the person. Time pieces incorporating a stand, however simple, are not classified as watches. Common types of watches are wristwatches, pocket

watches, pendant watches (the chains are separately classified), clip-on watches and stop watches.

The term “**watch movement**,” as related to mechanical movements, is defined in note 2 to Chapter 91, HTSUS, as meaning a device regulated by a balance wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Watch movements cannot exceed 12 mm in thickness and 50 mm in width, length or diameter. **The issue of what constitutes a digital movement is currently under review. Therefore, any questions in this regard should be referred to Customs Headquarters in a request for a binding ruling.**

## **Clocks**

**Clocks** are classified under headings 9103, 9104, and 9105. Heading 9103 covers clocks containing watch movements other than clocks of 9104. Heading 9104 covers instrument panel clocks for vehicles, aircraft, spacecraft or vessels. Heading 9105 covers other clocks, including alarm clocks, wall clocks, and desk clocks.

**Clock movements** are defined in the HTSUS, in Additional U. S. Note 1 (d), as devices regulated by a balance wheel and hairspring, quartz crystal or any other system capable of determining intervals of time, with a display or a system to which a mechanical display can be incorporated. Clock movements must exceed either 12 mm in thickness or 50 mm in width, length or diameter, or both. If a movement does not exceed either of these dimensions, 12 mm in thickness or 50 mm in width, length or diameter, the clock is considered a clock with a watch movement, classifiable in heading 9103. These types of clocks are commonly referred to as mini-clocks. It should also be noted that in addition to watches and clocks, certain timers and time switches are classified in Chapter 91, HTSUS.

## **MARKING**

Watches and clocks are required to be marked in accordance with two separate marking requirements. One is the country of origin marking requirements of Section 304 of the Tariff Act of 1930, as amended (19 U.S.C. 1304). The other is the special marking requirements of Chapter 91, Additional Note 4, HTSUS ("Note 4"). Sections 134.43 (b) and 11.9, Customs Regulations, provide that clocks and watches must be marked in accordance with Chapter 91, Note 4, HTSUS. As discussed below, the requirements are complex and quite specific, especially those relating to the special marking requirements of Chapter 91.

### **Section 304 Marking**

Under section 304, Tariff Act of 1930, as amended (19 U.S.C. 1304), every article of foreign origin entering the United States must be legibly marked with the English name of the country of origin unless there is an exception from marking



provided for in the law. The purpose of marking is to inform the ultimate purchaser in the United States of the country in which the imported article was made.

Marking must be conspicuous, legible, and permanent. As a general rule, 19 USC 1304 marking requirements are best met by marking worked into the articles at the time of manufacture. For example, it is suggested that the country of origin of metal articles be die-sunk, molded in or etched. However, for section 1304 marking, the Customs Service normally permits any reasonable method of marking, which insures that the ultimate purchaser will see it, unless the statute requires a specific form of marking for the article. In general, pressure sensitive labels, paper stickers, or hang tags are acceptable as long as they are securely affixed in a conspicuous place which, unless deliberately removed, will remain on the article while it is in storage or on display until it reaches the ultimate purchaser of the article.

- Under 19 U.S.C. 1304, as interpreted by the Customs Service, **the country of origin of the movement of the watch or clock determines the country of origin of the watch or clock.** Although the addition of the hands, dial, or case add definition to the timepiece, they do not substantially change the character or use of the watch or clock movement, which is the essence of the watch or clock. Accordingly, a watch with one country of origin for the movement, another for the case, and another for the battery, is considered, for purposes of 19 USC 1304, to be a product of the country in which the movement was produced. The movement's country of origin should appear conspicuously and legibly on the dial face or on the outside of the back of the watch or clock.
- Watchbands (including watch straps) assembled to a watch in the same country **where the movement is assembled** are substantially transformed and become a product of that country. HRL 560471 dated January 5, 1998 is noted. In such a case, assuming that the country of origin marking of the watch is otherwise conspicuous, legible and permanent, the band is not required to be marked. However, the assembly of a watchband with a watch in a country other than the country in which the watch was produced, does not result in a substantial transformation of the watchband. In this case, the watchband does not lose its identity during the assembly process. The watch and watchband must be separately marked with their respective countries of origin.
- If a watch or clock is sold to the ultimate purchaser in a sealed package, and if the country of origin is not clearly visible on the watch or clock through the packaging, the container must also be marked to indicate the country of origin of the watch or clock.

Acceptable markings for watches and clocks consist of just the name of the country of origin or the name of the country of origin preceded by "Made in," "Product of" or similar words. Also acceptable is the use of the word "Movement" or an abbreviation such as "Mov't" or "Movt" along with the name of the country. Examples of acceptable markings for a watch or clock if the movement is assembled in Hong Kong would be:

“Hong Kong,” “Hong Kong Movement,” “Movement Hong Kong,” or “MOV'T Hong Kong.” The wording “Swiss Made” is another example of an acceptable marking if the country of origin is Switzerland.

Where the parts of a movement are from one country, and the parts are assembled into a movement in a second country (the country of origin), the marking on the watch and clock may identify the country where the parts of the movement are made (in addition to the country of origin of the watch or clock), as long as the marking is in compliance with the requirements of 19 CFR 134.46. 19 CFR 134.46 provides that when the name of a place other than the country of origin appears on an imported article or its container, and the non-origin reference may mislead or deceive the ultimate purchaser as to the actual origin of the article, there shall appear, legibly and permanently, in close proximity to such place name, and in at least a comparable size, the name of the country of origin preceded by “Made in,” “Product of” or words of similar meaning. As an example, if the parts of the movement are made in Switzerland and the movement is assembled in China, markings such as “Swiss Parts/Made in China,” “Swiss Parts/Movement China,” “Swiss Parts/China Movement” are acceptable.

The marking “Assembled in (country of origin)” is an acceptable marking provided it properly reflects the country where the movement of the timepiece was assembled. A marking such as “Assembled in China of Swiss parts” would also be an acceptable marking provided Swiss movement parts are assembled in China. See 19 CFR 134.43(e). Customs has also allowed the phrase “Designed In” to be used in conjunction with country of origin information, for 19 USC 1304 marking purposes. The marking “Designed in USA, Made in (Country of Origin),” has been found to be an acceptable marking provided the words “Made In (Country of Origin)” appear in close proximity and in the same size lettering as the words “Designed in USA.” See HRL 560202 dated December 20, 1996.

## **Special Marking Requirements**

Chapter 91, Additional U.S. Note 4, HTSUS, sets forth the special marking requirements for watches and clocks. Movements with opto-electronic displays only and cases designed for use with opto-electronic movements, whether entered as separate articles or as components of assembled watches or clocks, are excepted from the special marking requirements of Additional U.S. Note 4. Opto-electronic displays refer to two specific types of watch or clock displays. In order to be considered a watch or clock with an opto-electronic display, the article must have a liquid crystal display (LCD) or a light emitting diode display (LED). Watches and clocks with mechanical displays, also referred to as analog displays are subject to the special marking requirements of Chapter 91. A mechanical or analog display has a dial, which may have numbers representing the hours of the day on it, and often has an hour hand, a minute hand, and a second (sweep) hand.

Additional U.S. Note 4 provides that the following markings are required for watches and clocks:

- **WATCH MOVEMENTS:** Must be marked on one or more of the bridges or top plates to show the name of the country of manufacture; the name of the manufacturer or purchaser; and in words, the number of jewels, if any, serving a mechanical as frictional bearings.
- **WATCH CASES:** Must be marked on the inside or outside of the back to show the name of the country of manufacturer or purchaser.
- **CLOCK MOVEMENTS:** Must be marked on the most visible part of the front or back plate to show the name of the country of manufacture; the name of the manufacturer or purchaser, and the number of jewels, if any.
- **CLOCK CASES:** Must be marked on the most visible part of the outside of the back to show the name of the country of manufacture.

A clock case must be marked in accordance with the special marking requirements, even though the clock contains a watch movement, and the watch case enclosing the movement is marked on the inside of the back with the name of the country of manufacture. HRL 735158 dated December 17, 1993, is noted.

Clock cases embrace inner and outer cases, containers and housings for movements, together with parts or pieces, such as, but not limited to, rings, feet, posts, bases and outer frames which serve to complete the clock. Additional U.S. Note 1 (b) to Chapter 91, HTSUS, is noted. Often a clock movement will have an inner case, which immediately surrounds the movement, and an outer case which surrounds the inner case and other parts of the clock. The outer cases must be marked in accordance with the special marking requirements of chapter 91.

In HRL 560866 dated November 30, 1998, Customs found that the cardboard exterior which surrounded the parts of a clock and acted as an outer case, was a clock case and therefore subject to the special marking requirements of Note 4. In another ruling, it was determined that a ceramic figurine was the clock case for a certain clock and thus, the clock case had to be marked in accordance with Additional U.S. Note 4 to Chapter 91. HRL 559934 dated October 23, 1996, is noted.

Customs has held that the special marking requirements of Chapter 91 apply, even when it is claimed that marking in the required way will cause tarnishing and corroding of the clock case, or damage the finish of the clock (HRL 559066 dated May 12, 1995, is noted). However, Note 4 does not require any additional marking indicating the number of jewels where a movement has no jewels. Accordingly, if a movement has no jewels, the marking "No (0) Jewels" is not required. See HRL 560636 dated January 26, 1998.

As noted, certain timers and time switches are also classified in Chapter 91, HTSUS. Timers which contain clock movements, as defined in Additional U.S. Note I(d), are subject to the special marking requirements of Chapter 91. HRL 561018 dated June 12, 1998, is noted regarding kitchen timers.

Any movement or case provided for in Chapter 91 of the HTSUS must be marked in accordance with the special marking requirements whether it is imported separately or attached to an article provided for in the chapter. The term “purchaser” means the purchaser in the United States by whom or for whose account the articles are imported. Section 11.9 (b), Customs Regulations, is noted. As the special marking requirements of Additional U.S. Notes are Congressionally enacted, the Customs Service has no authority to grant exceptions. The HTSUS provides that movements or cases provided for in Chapter 91 shall not be permitted entry unless properly marked as provided in the special marking requirements.

### Methods of Marking

The marking specified by Chapter 91 must be accomplished by use of cutting, die-sinking, engraving, stamping (including by means of indelible ink) or mold-marking (either indented or raised). The use of pressure sensitive stickers, paper labels, hangtags or any other method not specifically mentioned in Additional U. S. Note 4 is not acceptable.

The methods of marking specified in Chapter 91 have specific meanings:

- **Cutting** means that the marking must be cut into the metal, plastic or other material used in the article.
- **Die-sinking** means stamping with a hard metal die to permanently mark the metal, plastic or other material.
- **Engraving** is to carve, cut or etch into the metal, plastic or other material.
- **Stamping** is a process that is forcefully made and leaves a permanent imprint or impression. (Pursuant to a recent change to Additional U.S. Note 4, stamping includes indelible ink marking.) See P.L. 106-36 (Miscellaneous Trade Act of 1999), Sec. 2416.
- **Mold marking** is marking that is part of the mold used to make the item. Mold marking can be either indented or raised.

In summary, watches and clocks must be marked with their country of origin for purposes of 19 U.S.C. 1304, and in accordance with Part 134 of the Customs Regulations. Clocks and watches must also be marked in accordance with the special marking requirements of Additional U.S. Note 4, Chapter 91 of the HTSUS.

## **ADDITIONAL INFORMATION**

### **The Internet**

The U. S. Customs Service's home page on the Internet's World Wide Web, provides the trade community with current, relevant information regarding Customs operations and items of special interest. The site posts information -- which includes proposed regulations, news releases, Customs publications and notices, etc. -- that can be searched, read on-line, printed or downloaded to your person computer. The web site was established as a trade-friendly mechanism to assist the importing and exporting community. The web site links to the Customs Electronic Bulletin Board (CEBB), an older electronic system on which Customs notices and drafts were posted. Since December, 1999 the CEBB has been only accessible through the web site. The web site also links to the home pages of many other agencies whose importing or exporting regulations Customs helps to enforce. Customs web site also contains a wealth of information of interest to a broader public than the trade community -- to international travelers, for example.

The Customs Service's web address is <http://www.customs.gov>.

### **Customs Regulations**

The current edition of *Customs Regulations of the United States* is a loose-leaf, subscription publication available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402; telephone 202-512-1800. A bound, 1999 edition of Title 19, *Code of Federal Regulations*, which incorporates all changes to the Customs Regulations from April 1998 through March 1999, is also available for sale from the same address. All proposed and final regulations are published in the *Federal Register*, which is published daily by the Office of the Federal Register, National Archives and Records Administration, and distributed by the Superintendent of Documents. Information about on-line access to the *Federal Register* may be obtained by calling (202) 512-1530 between 7 a.m. and 5 p.m. Eastern time. These notices are also published in the weekly *Customs Bulletin*, described below.

### **Customs Bulletin**

The *Customs Bulletin and Decisions* ("Customs Bulletin") is a weekly publication that contains decisions, rulings, regulatory proposals, notices and other information of interest to the trade community. It also contains decisions issued by the U.S. Court of International Trade, as well as Customs-related decisions of the U.S. Court of Appeals for the Federal Circuit. Each year, the Government Printing Office publishes bound volumes of the Customs Bulletin. Subscriptions may be purchased from the Superintendent of Documents at the address and phone number listed above.

## Importing Into the United States

This publication provides an overview of the importing process and contains general information about import requirements. The 1998 edition of *Importing Into the United States* contains much new and revised material brought about pursuant to the Customs Modernization Act ("Mod Act"). The Mod Act has fundamentally altered the relationship between importers and the Customs Service by shifting to the importer the legal responsibility for declaring the value, classification, and rate of duty applicable to entered merchandise.

The 1998 edition contains a new section entitled "Informed Compliance." A key component of informed compliance is the shared responsibility between Customs and the import community, wherein Customs communicates its requirements to the importer, and the importer, in turn, uses reasonable care to assure that Customs is provided accurate and timely data pertaining to his or her importations.

Single copies may be obtained from local Customs offices or from the Office of Public Affairs, U.S. Customs Service, 1300 Pennsylvania Avenue NW, Washington, DC 20229. An on-line version is available at the Customs web site. *Importing Into the United States* is also available for sale, in single copies or bulk orders, from the Superintendent of Documents by calling (202) 512-1800, or by mail from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054.

## Video Tapes

The Customs Service has prepared a series of video tapes in VHS format for the trade community and other members of the public. As of the date of this publication, four tapes are available and are described below.

If you would like more information on any of the tapes described below, or if you would like to order them, please send a written request to: U.S. Customs Service, Office of Regulations and Rulings, Suite 3.4A, 1300 Pennsylvania Avenue, NW, Washington, DC 20229, Attn: Operational Oversight Division. Orders must be accompanied by a *check or money order drawn on a U.S. financial institution* and made payable to U.S. Customs Service. Prices include postage.

- *Rules of Origin for Textiles and Apparel Products* is a two-hour tape aimed at increasing understanding of the new rules, which became effective July 1, 1996. Copies of this tape are available from many trade organizations, customs brokers, consultants and law firms, or it can be ordered from the U.S. Customs Service for \$20.00.
- *Customs Compliance: Why You Should Care* is a 30-minute tape divided into two parts. Part I, almost 18 minutes in length, is designed to provide senior

executives and others in the importing or exporting business with an overview of the significant features of the Customs Modernization Act and the reasons to adopt new strategies in order to minimize legal exposure under the Act.

Part II is intended primarily for import/export compliance officers, legal departments and company officers. About 12 minutes long, Part II explains why Customs and the trade can benefit from sharing responsibilities under Customs laws. It also provides viewers with legal detail on record keeping, potential penalties for noncompliance, and on the Customs prior-disclosure program. The cost is \$15.00.

- *Account Management: Team Building for World Trade*, a 13-½-minute tape on account management, discusses what account management is and why there is a need for it. Account Management is a new approach to working with the trade in which a company is treated as an account, rather than being dealt with on a transaction by transaction basis. The tape includes discussions with Customs account managers and representatives of importers (“accounts”) relating to the benefits of account management from the perspectives of the both the Customs Service and the trade community. The cost is \$15.00.
- *General-Order Warehousing: Rules for Handling Unclaimed Merchandise*, 90 minutes long, was prepared jointly by the Customs Service and the trade community on the subject of general-order merchandise (unclaimed goods). The tape includes question and answer discussions that define procedures required to implement the new general-order laws and regulations and why there is a need to have effective procedures for handling unclaimed goods. The cost is \$15.00.

## Informed Compliance Publications

The U. S. Customs Service has prepared a number of Informed Compliance publications in the “*What Every Member of the Trade Community Should Know About: ...*” series. As of the date of this publication, the subjects listed below were available.

- |                |   |
|----------------|---|
| #              | 1. Customs Value (15/96, Revised 12/99)                             |
| # <sup>1</sup> | 2. Raw Cotton: Tariff Classification and Import Quotas (5/13/96)    |
| # <sup>1</sup> | 3. NAFTA for Textiles & Textile Articles (5/14/96)                  |
| #              | 4. Buying & Selling Commissions (16/96, Revised 1/2000)             |
| # <sup>1</sup> | 5. Fibers & Yarn (8/96)   |
| # <sup>3</sup> | 6. Textile & Apparel Rules of Origin (11/96, Revised 11/98)         |
| # <sup>1</sup> | 7. Mushrooms (10/96)  |
| # <sup>1</sup> | 8. Marble (11/96)   |
| # <sup>1</sup> | 9. Peanuts (11/96)  |
| #              | 10. Bona Fide Sales & Sales for Exportation (11/96, Revised 1/2000) |
| # <sup>2</sup> | 11. Caviar (2/97)   |
| # <sup>2</sup> | 12. Granite (2/97)  |

- #<sup>2</sup> 13. Distinguishing Bolts from Screws (5/97)
- #<sup>2</sup> 14. Internal Combustion Piston Engines (5/97)
- #<sup>2</sup> 15. Vehicles, Parts and Accessories (5/97)
- #<sup>2</sup> 16. Articles of Wax, Artificial Stone and Jewelry (8/97)
- #<sup>2</sup> 17. Tariff Classification (11/97)
- #<sup>2</sup> 18. Classification of Festive Articles (11/97)
- #<sup>3</sup> 19. Ribbons & Trimmings (1/98)
- #<sup>3</sup> 20. Agriculture Actual Use (1/98)
- #<sup>3</sup> 21. Reasonable Care (1/98)
- #<sup>3</sup> 22. Footwear (1/98)
- #<sup>3</sup> 23. Drawback (3/98)
- #<sup>3</sup> 24. Lamps, Lighting and Candle Holders (3/98)
- #<sup>3</sup> 25. NAFTA Eligibility and Building Stone (3/98, Revised 12/98)
- #<sup>3</sup> 26. Rules of Origin (5/98)
- #<sup>3</sup> 27. Records and Recordkeeping Requirements (6/98)
- #<sup>3</sup> 28. ABC's of Prior Disclosure (6/98)
- #<sup>3</sup> 29. Gloves, Mittens and Mitts (6/98)
- #<sup>3</sup> 30. Waste & Scrap under Chapter 81 (6/98)
- #<sup>3</sup> 31. Tableware, Kitchenware, Other Household Articles and Toilet Articles of Plastics (11/98)
- #<sup>3</sup> 32. Textile & Apparel Rules of Origin Index of Rulings (11/98)
- <sup>4</sup> 33. Knit to Shape Apparel Products (black & white 1/99)
- 33c. Knit to Shape Apparel Products (color 1/99)
- <sup>4</sup> 34. Hats and Other Headgear (under HTSUS 6505) (3/99)
- <sup>4</sup> 35. Customs Enforcement of Intellectual Property Rights (6/99)
- <sup>4</sup> 36. Classification of Children's Apparel (6/99)
- 37. Accreditation of Laboratories and Gaugers (<sup>4</sup>9/99, Revised 3/2000)
- <sup>4</sup> 38. Classification of Sets (9/99)
- <sup>4</sup> 39. Marking Requirements for Wearing Apparel (9/99)
- <sup>4</sup> 40. Fiber Trade Names & Generic Terms (11/99)
- <sup>4</sup> 41. NAFTA Country of Origin Rules for Monumental & Building Stone (12/99)
- 42. Diodes, Transistors & Similar Semiconductor Devices (1/2000)
- 43. Soldering and Welding Machines and Apparatus (1/2000)
- 44. Cane and Beet Sugar (Quota, Classification & Entry) (1/00 Revised 2/2000)
- 45. Turbojets, Turbopropellers and Other Gas Turbines, (HTSUS 8411) and Parts Thereof (1/2000)
- 46. Writing Instruments of Heading 9609 HTSUS (1/2000)
- 47. New Decisions on Candle Holders v. Decorative Glass Articles (2/2000)
- 48. Customs Brokers (3/2000)
- 49. Proper Deductions for Freight & Other Costs (3/2000)
- 50. Table and Kitchen Glassware (3/2000)
- 51. Coated Nonalloy Flat-Rolled Steel (3/2000)
- 52. Customs Administrative Enforcement Process: Fines, Penalties, Forfeitures and Liquidated Damages (4/2000)
- 53. Wadding, Gauze, Bandages & Similar Articles (HTSUS 3005) (4/2000)



- 54. Tractors (HTSUS 8701) vs. Heavy Industrial Machinery (HTSUS 8429 & 8430) (4/2000)
- 55. Classification and Marking Requirements for Watches & Clocks (5/2000)

■ indicates publications which are, or will be, available for downloading from the Customs Website on the Internet <http://www.customs.gov>.

<sup>1</sup> denotes reprinted in *30/31 Customs Bulletin No.50/1*, January 2, 1997;

<sup>2</sup> denotes reprinted in *32 Customs Bulletin No.2/3*, January 21, 1998;

<sup>3</sup> denotes reprinted in *32 Customs Bulletin No. 51*, December 23, 1998.

<sup>4</sup> denotes reprinted in *33 Customs Bulletin No. 51*, December 22, 1999

Check the Customs Internet web site <http://www.customs.gov> for more recent publications.

## Value Publications

*Customs Valuation under the Trade Agreements Act of 1979* is a 96-page book containing a detailed narrative description of the customs valuation system, the customs valuation title of the Trade Agreements Act (§402 of the Tariff Act of 1930, as amended by the Trade Agreements Act of 1979 (19 U.S.C. §1401a)), the Statement of Administrative Action which was sent to the U.S. Congress in conjunction with the TAA, regulations (19 CFR §§152.000-152.108) implementing the valuation system (a few sections of the regulations have been amended subsequent to the publication of the book) and questions and answers concerning the valuation system. A copy may be obtained from the U.S. Customs Service, Office of Regulations and Rulings, Value Branch, 1300 Pennsylvania Avenue, NW, Washington, DC 20229.

*Customs Valuation Encyclopedia* (with updates) is comprised of relevant statutory provisions, Customs Regulations implementing the statute, portions of the Customs Valuation Code, judicial precedent, and administrative rulings involving application of valuation law. A copy may be purchased for a nominal charge from the Superintendent of Documents, Government Printing Office, P.O. Box 371954, Pittsburgh, PA 15250-7054. This publication is also available on the Customs Service Internet web site.

The information provided in this publication is for general information purposes only. Recognizing that many complicated factors may be involved in customs issues, an importer may wish to obtain a ruling under Customs Regulations, 19 CFR Part 177, or obtain advice from an expert (such as a licensed customs broker, attorney or consultant) who specializes in Customs matters. Reliance solely on the general information in this pamphlet may not be considered reasonable care.

Additional information may be also be obtained from Customs ports of entry. Please consult your telephone directory for a Customs office near you. The listing will be found under U.S. Government, Treasury Department.

### **“Your Comments are Important”**

The Small Business and Regulatory Enforcement Ombudsman and 10 regional Fairness Boards were established to receive comments from small businesses about federal agency enforcement activities and rate each agency’s responsiveness to small business. If you wish to comment on the enforcement actions of U.S. Customs, call 1-888-REG-FAIR (1-888-734-3247).

**REPORT SMUGGLING 1-800-BE-ALERT**



**Visit our Internet web site: <http://www.customs.gov>**